

**SONOMA COUNTY SANITATION DISTRICTS
ENTERPRISE FUNDS
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001**

Cash flows from operating activities:

Operating income (loss)	\$ (97,658)
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Adjustments to reconcile operating income (loss) to
net cash provided by operating activities:

Depreciation	2,342,958
Changes in assets and liabilities:	
Decrease in accounts receivable	65,427
Increase in other receivables	(33,502)
Decrease in other assets	2,049
Increase in accounts payable and accrued expenses	103,617
Increase in customer deposits	<u>238,095</u>
Net cash provided (used) by operating activities	<u>2,620,986</u>

Cash flows from noncapital financing activities:

Taxes received	125,306
Principal repayments - notes	(19,999)
Intergovernmental revenue (expenses)	<u>434,699</u>
Net cash provided (used) by noncapital financing activities	<u>540,006</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

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ENTERPRISE FUNDS
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001
(Continued)**

Cash flows from capital and related financing activities:	
Acquisition of fixed assets	(11,095,609)
Payments to Environmental Protection Agency	(33,456)
Principal received - bonds	3,541,949
Principal payments - bonds	(624,000)
Principal payments - capital leases	(48,301)
Principal payments - advances from other governments	(166,000)
Interest paid on debt	(696,078)
Advances from other governments	96,500
Capital contributed by other governments	2,080,796
Capital contributed by developers	<u>2,080,796</u>
Net cash used by capital and related financing activities	<u>(6,944,199)</u>
Cash flows from investing activities:	
Interest received on pooled cash and investments	<u>1,837,963</u>
Net decrease in cash and cash equivalents	(1,945,244)
Cash and cash equivalents, beginning of year	<u>28,083,414</u>
Cash and cash equivalents, end of year	
(including \$12,757,438 in restricted accounts)	<u>\$ 26,138,170</u>
Noncash Investing, Capital and Financing Activities:	
Acquisition of fixed assets on account	\$ (1,365,819)

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